Public Servants
Disclosure Protection
Tribunal Canada

Tribunal de la protection
des fonctionnaires
divulgateurs Canada

Public Servants Disclosure Protection Tribunal

Quarterly Financial Report 2012-2013

For the period ending December 31, 2012 (3rd Quarter)

Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the Main Estimates as well as *Canada's Economic Action Plan 2012 (Budget 2012).*

It has not been subject to an external audit or review.

A summary description of the Registry of the Public Servants Disclosure Protection Tribunal's program activity can be found in *Part II of the Main Estimates*.

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Registry's spending authorities granted by Parliament and those used by the Registry, consistent with the Main Estimates for the 2012-2013 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

The Registry uses the full accrual method of accounting to prepare and present its annual departmental financial statements. These statements form part of the departmental performance reporting process. The spending authorities voted by Parliament remain on an expenditure basis.

Highlights of fiscal quarter and fiscal year to date (YTD) results

Compared to last fiscal year, the expenditures recorded in the third quarter of this fiscal year (October 1st to December 31th, 2012) have increased by $156,000 (42%). A comparison of total expenditures incurred year to date at December 31, 2012 and December 31, 2011

shows an increase of $177,000, which represents 19% of total expenditures. The table of Departmental Budgetary Expenditures by Standard Object shows that this increase is due primarily to higher personnel, professional services and rental costs.

The difference in personnel costs of $118,000 is due in large part to a one-time transition support measure paid in accordance with the Work Force Adjustment Directive. Professional services costs increased by $20,000 because a consultant was hired to help the Registry develop an organizational code of conduct, as required by subsection 6(1) of the *Public Servants Disclosure Protection Act*. Rental expenditures increased over the last fiscal year due to the Registry's inability to access space in its space envelope at 90 Sparks Street, the building where the Tribunal members' offices are located.

This fiscal year, the Registry spent $527,000 (27.5%) of its authorities in the second quarter, and a year to date total of $1,105,000 (57.7%). Last fiscal year, the Registry spent 18.7% of its authorities in the second quarter and a year to date total of 46.9%.

Risks and Uncertainties

This quarterly report reflects the results of the current fiscal period in relation to the Main Estimates for which full supply was released on June 6, 2012 and the operating carry forward funding received in September 2012.

The Registry is funded through voted parliamentary spending authorities and statutory authorities for program expenditures. As a result, its operations are affected by changes in funding approved by Parliament.

It is impossible for the Registry to predict how many cases it will receive on an annual basis. Effectively managing human and financial resources in this type of environment is challenging. The organization needs to ensure that it has a sufficient number of employees to provide the support required by the Tribunal. However, it must guard against having too many employees to avoid wasting talent as well as public funds.

The Registry is devoting significant resources to tracking and reporting on a large number of issues at the request of central agencies. These corporate reporting requirements are extremely onerous for micro organizations like the Registry.

Significant changes in relation to operations, personnel and programs

There have been no significant changes with respect to operations and personnel since the report for the quarter ended September 30, 2012.

Budget 2012 Implementation

The Registry has not been directly affected by any of the cost containment measures announced in Budget 2012. However, the organization continues to manage public funds with prudence and probity, and with a view to ensuring that resources are used efficiently and economically. The Registry has access to hearing rooms and videoconferencing services free of charge, it shares employees with other administrative tribunals, and it undertakes joint projects with other organizations.

Approved by:

Lisanne Lacroix
Registrar and Deputy Head
Chief Financial Officer
February 28th 2013

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended December 31, 2012

STATEMENT OF AUTHORITIES *(unaudited)*

(In thousands of dollars)	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Total available for use for the year ending March 31, 2013	Used during the quarter ended December 31, 2012	Year to date used at quarter end	Total available for use for the year ending March 31, 2012	Used during the quarter ended December 31, 2011	Year to date used at quarter end
Vote 120 - Net operating expenditures	**1,726**	**495**	**978**	1,786	322	782
Budgetary statutory authorities	**190**	**32**	**127**	194	49	146
Total budgetary authorities	**1,916**	**527**	**1,105**	1,980	371	928
TOTAL AUTHORITIES	**1,916**	**527**	**1,105**	1,980	371	928

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended December 31, 2012

Departmental budgetary expenditures by Standard Object *(unaudited)*

(In thousands of dollars)	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Planned expenditures for the year ending March 31, 2013	Expended during the quarter ended December 31, 2012	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2012	Expended during the quarter ended December 31, 2011	Year to date used at quarter end
Expenditures						
Personnel	**1,270**	**402**	**809**	1,334	284	689
Transportation and communications	**44**	**4**	**10**	56	5	12
Information	**3**	**2**	**4**	10	-	7
Professional and special services	**383**	**96**	**171**	521	76	172
Rentals	**96**	**39**	**42**	20	1	4
Repair and maintenance	**5**	**-**	**1**	1	-	-
Utilities, materials and supplies	**45**	**9**	**31**	38	6	15
Acquisition of land, buildings and works	**10**	**-**	**-**	-	-	-
Acquisition of machinery and equipment	**19**	**4**	**16**	-	3	19
Other subsidies and payments	**41**	**(29)**	**21**	-	(4)	10
TOTAL BUDGETARY EXPENDITURES	**1,916**	**527**	**1,105**	1,980	371	928